

## Chapter 20

# **Additional Appropriation and Transfer Procedures**

### **Additional Appropriations**

While the fiscal body of a taxing unit must act on all additional appropriations, approval by the Department of Local Government Finance (DLGF) is limited to cash funds that receive revenue from property taxes levied under IC 6-1.1\*, Motor Vehicle Highway account IC 8-14-1-1, or Local Road and Street account IC 8-14-2-4. Additional appropriations from the Rainy Day Fund also require approval from the DLGF. Other additional appropriations (including those made from the proceeds of bonds and loans) must only be reported (*Reporting Only funds*) to the Department of Local Government Finance (DLGF). The DLGF will only acknowledge the receipt of information for funds that are designated as "Reporting Only". In this process, there is a heavy reliance upon individual fiscal officers to provide the DLGF with accurate information.

State grant monies, such as Build Indiana grants, that are not required to be paid back and that are itemized and earmarked for particular expenditures do not necessarily need to be appropriated by the taxing unit in order to make such expenditures. The determination is under the assumption that the taxing unit receives the money up front and it is receipted into a separate fund and is not a reimbursement to a previously established fund that requires an appropriation. Grant monies must be expended in accordance with the grant budget.

Additional Appropriations/Transfer Procedures 2007 -  
[http://www.in.gov/dlcf/files/Memo\\_AATPJune2007Memo.pdf](http://www.in.gov/dlcf/files/Memo_AATPJune2007Memo.pdf)